



Town of Milton

115 Federal Street, Milton, Delaware 19968

www.milton.delaware.gov

Phone: 302-684-4110 Fax: 302-684-8999

To: Kristy Rogers
Town Manager

From: Stephanie Coulbourne
Town Clerk

RE: Draft Budget for Fiscal Year 2022
Administrative Department

I have prepared the Administration Department's draft FY 22 budget expenditures for your review.

G/L Account #200-5100 through 200-5160

Salaries and Wages: The budgeted amount represents the current employees' allocated wage amounts for the administrative department. Current employed positions are Town Manager, Town Clerk, Accounting Clerk, Senior Accountant, and Office Assistant / Receptionist. Council salaries are based upon estimating 15 meetings for the upcoming fiscal year. Within each department salary line item, \$200 per employee holiday bonus is included.

G/L Account #200-5200

Accounting Fees: For fiscal year 2022, the accounting fees are based on the Council approved PKS audit contract, which was approved in April 2019.

G/L Account #200-5220

Engineering Fees: Funds budgeted for Administrative engineering relate to items that may need engineering/planning assistance. Currently, there are no administrative projects budgeted that will need engineering assistance.

G/L Account #200-5240

Legal Fees: Legal fees are an estimate.

G/L Accounts #200-5260

Tax Assessment: PTA DelVal is the property assessment firm for the Town of Milton. The Town is invoiced, as contracted, on a quarterly basis for maintenance of property assessments and to assess any additional permits that are issued.

G/L Account #200-5280

Supplies: The administrative budget line is for supplies consist of paper, pens, highlighters, paperclips, binder clips, binders, paper towels, toilet paper, soap, trash bags, printer ink, etc.

G/L Account #200-5300

Advertising: Advertising expenses cover public notices for hearings relating to Ordinances, Budget, Community Development Block Grant, and employment.

G/L Account #200-5310

Holiday Expense: Holiday expenses are those for Town Hall Christmas decorations and an employee luncheon.

G/L Account #200-5320

Holiday Lights: Holiday lights expense consists of costs relating to the Delmarva Power street light bills, lights in the Park, additional costs for hanging the lights, and replacing bulbs and bows as needed.

G/L Account #200-5340

Dues and Subscriptions: Administrative dues cover expenses for notary fees, Milton Chamber of Commerce, Delaware Municipal Clerks Association, Delaware Women Leading Government (ICMA affiliate organization), International City Managers Association (ICMA), International Institute of Municipal Clerks (IIMC), Delaware League of Local Governments (DLLG), and Sussex County Association of Towns (SCAT). This line item also includes the cost of updates to the Edmunds Financial Software, General Code, and annuals fees for the iCompass software.

G/L Account #200-5345

Training and Seminars: Training and Seminars line item provides training funds for the administrative staff, Mayor, and Council. The line item includes the Town Manager's attendance at an ICMA conference. Funds are also included to complete the Town Clerk's education classes and attendance to an IIMC educational conference required to become a Certified Municipal Clerk (CMC).

G/L Account #200-5346

Meetings: The fiscal year expense for meetings is associated with the costs for Mayor, Council, and staff to attend the meetings held by Sussex County Association of Towns, Delaware League of Local Governments, Women Leading Government, City Managers Association of Delaware, and Delaware Municipal Clerk Association.

G/L Account #200-5350

Election Expense: Expenses classified under Election are those incurred for the annual Municipal Election. Expenses are advertisement, legal fees, envelopes/postage, voting machine rental, and meals for the Election Day workers.

G/L Account #200-5400

Town Insurance: This line item is only for the administrative department and general insurance for the Town. Examples are Property, Crime, Equipment, General Liability, Public Officials, Employment, Unemployment, Workers Comp and Bonds. At this time, the annual increase has not been determined for any policy, but a 10% increase has been budgeted.

G/L Account #200-5410

Mileage Expense: Mileage expenses are related to Mayor, Council, and employee reimbursements (based on the annual Internal Revenue Service mileage rate) for attending professional training and meetings.

G/L Account #200-5425

Town Manager Expense: Discretionary funds available for use by the Town Manager.

G/L Account #200-5430

Scanning, Printing and Postage: Printing and Postage expenses are the costs for administrative postage, printing costs, and scanning service fees.

G/L Account #200-5460

Repairs and Maintenance – Building: This line item is for building maintenance and cleaning supplies, as well as quarterly security system fees (\$1,200 per year).

G/L Account #200-5470

Repairs and Maintenance – Equipment: Contract cost for the copier lease \$4,500 per year, annual scanning database contract \$500, and information technology on-site schedule and daily back up of data, including subscription fees \$7,500 per year. Extra funds in the amount of \$500 is budgeted for any repairs/maintenance for the above listed items.

G/L Account #200-5480

Telephone: The Town Hall telephone expenses represent the 5 land lines and 1 fax through Verizon and Verizon Long Distance, and cell phones for the Mayor and Town Manager through Verizon Wireless. The cost also covers the monthly fees for iPads for Town Council and supervisors.

G/L Account #200-5500

Utilities: Utilities for Town Hall are those from Delmarva Power and Tidewater.

G/L Account #200-5500 and #200-5510

Heating Fuel: The Town hall heating fuel budget amount has been slightly increased from prior year, based on actual fiscal year 2021 costs.

G/L Account #200-5530

Email Expense: Annual cost for hosting email accounts.

G/L Account #200-5600

Payroll Processing Fees: Payroll is processed through Paychex, a web based system. Along with bi-weekly payroll submissions, Paychex also prepares all quarterly and annual payroll tax forms. There was an increase in processing fees effective July 2021.

G/L Account #200-5610

Bank Fees – The Sussex County Recorder of Deeds office processes all deeds for the Town for a 1% fee of the revenue collected per month. After the Recorder of Deeds office has processed the property deed, the Town receives the deed to update property records.

G/L Account #200-5700

Occupational Health – The budgeted amount is for employees of the Administrative and Public Works departments.

G/L Account #200-5802

Computers: The three oldest computers are scheduled to be replaced in fiscal year 2022. Two computers will be for the Admin department and one will be for the Code department. The cost of the computers and installation will be approximately \$3000.

G/L Account #200-5805

Edmunds Software: Edmunds software is the software used for Finance, Utility and Property Tax in Town Hall. The amount for this service is now included in line item 200-5340 Dues and Subscriptions.

G/L Account #200-5806

Code Book: The Town of Milton subscribes to the services of General Code for codification and maintenance of the Town Charter and Code. The amount for this service is now included in line item 200-5340 Dues and Subscriptions.

Account Id	Account Description	Prior Yr. FY21 Budgeted	FY22 Projected
01-03-200-4210	Luther Towers In Lieu of Taxes	2,500.00	2,500.00
01-03-200-4600	Property Tax Revenue	1,195,000.00	1,220,000.00
01-03-200-4605	Tax Interest Revenue	6,000.00	6,000.00
01-03-200-4700	Change in fair value of investments	0.00	0.00
01-03-200-4905	Interest Income	8,500.00	8,500.00
01-03-200-4910	Lien Certificate Revenue	8,500.00	8,500.00
01-03-200-4925	Misc. Revenue-Admin	0.00	0.00
01-03-200-4930	Misc. Revenue -Admin-Invoices Only	0.00	0.00
01-03-200-4932	Returned Check Fees-Property Tax	0.00	0.00
01-03-200-4945	Transfer Tax Interest Income	1,100.00	1,100.00
01-03-200-4960	Transfer Tax Revenue	225,000.00	230,000.00
01-03-200-4980	Photocopies/Fax	150.00	150.00
01-03-200-4985	Easement Fee	5,000.00	5,000.00
01-03-200-4990	Franchise Fee	107,000.00	115,000.00
01-03-200-9998	Transfer Tax Reserve	279,150.00	0.00
01-03-200-9999	Prior Year Surplus	409,500.00	0.00
	General Fund Revenue Total	2,247,400.00	1,596,750.00
		FY21 Budgeted	FY22 Projected
01-200-0000	ADMINISTRATION DEPARTMENT	0.00	0.00
01-200-5000	SALARIES & WAGES	0.00	0.00
01-200-5100	Salaries	183,000.00	183,000.00
01-200-5101	Salaries-Council	6,600.00	6,600.00
01-200-5110	Overtime-Regular	0.00	0.00
01-200-5140	Payroll Taxes-SS	11,350.00	11,346.00
01-200-5141	Payroll Taxes-SS-Council	410.00	409.00
01-200-5145	Payroll Taxes - Medicare	2,675.00	2,654.00
01-200-5146	Payroll Tax-Medicare-Council	100.00	100.00
01-200-5150	Employee Ins Benefits	25,200.00	25,200.00
01-200-5160	Admin Pension (FY 22- 6.78%)	12,925.00	12,407.00
01-200-5175	OTHER EXPENSES	0.00	0.00
01-200-5200	Accounting Fees	20,250.00	21,100.00
01-200-5220	Engineering Fees	1,000.00	1,000.00
01-200-5240	Legal Fees	40,000.00	40,000.00
01-200-5250	Temporary Labor	500.00	500.00
01-200-5260	Tax Assessment	20,000.00	25,000.00
01-200-5280	Supplies and Equipment	9,400.00	9,000.00

01-200-5300	Advertising	1,000.00	1,000.00
01-200-5305	9-11 Ceremony	400.00	400.00
01-200-5310	Holiday Expense	1,300.00	1,300.00
01-200-5320	Holiday Lights	8,500.00	5,700.00
01-200-5340	Dues & Subscriptions	11,645.00	15,000.00
01-200-5345	Training & Seminars	11,600.00	6,000.00
01-200-5346	Meetings	500.00	1,000.00
01-200-5350	Election Expense	3,400.00	3,500.00
01-200-5400	Town Insurance	46,200.00	46,500.00
01-200-5410	Mileage Expense	500.00	250.00
01-200-5420	Misc. Operating	250.00	100.00
01-200-5425	Town Manager Expense	500.00	500.00
01-200-5430	Scanning, Printing & Postage	11,800.00	11,800.00
01-200-5460	Repairs & Maint. - Building	15,000.00	60,000.00
01-200-5470	Repairs & Maint- Equip	13,000.00	13,000.00
01-200-5480	Telephone	6,000.00	12,000.00
01-200-5500	Utilities	5,000.00	4,000.00
01-200-5510	Heating Fuel	1,000.00	1,300.00
01-200-5530	Email Hosting Expense	1,950.00	2,040.00
01-200-5600	Payroll Processing Expense	6,000.00	7,650.00
01-200-5610	Bank fees/Transfer Tax processing fees	0.00	0.00
01-200-5700	Occupational Health (Admin/Public Works)	500.00	250.00
01-200-5800	CAPITAL EXPENDITURES	0.00	0.00
01-200-5802	Cap Exp- Computers	1,500.00	3,000.00
01-200-5804	Cap Exp- Annexation/Community Fee Study	0.00	0.00
01-200-5805	Cap Exp- Edmunds Software	0.00	0.00
01-200-5806	Cap Exp - Code Book	0.00	0.00
01-200-5807	Cap Exp - Lobby Renovations	15,000.00	0.00
01-200-5808	Cap Exp- Meeting Equipment- iCompass	13,000.00	0.00
GENERAL FUND Expend Total		508,955.00	534,606.00

TOWN OF MILTON

Capital Expense Request

Department_____ADMIN_____

4-Jun-21

(A) Item Description: New computers to replace the three oldest computers in Town Hall.

(B) Attachments : Since these computers are replacing existing units, the maintenance fees are already built into the budget.

(C) Cost

Major item cost	\$3,000.00
-----------------	------------

Interest	0
----------	---

Annual Maintenance Cost =

Annual support cost (inhouse) =

Total operating cost	<u>\$3,000.00</u>
-----------------------------	-------------------

(D) Projected Cost Savings

Itemized Annual projected savings

Item 1 monthly Savings

Show all additional Savings in

© 2006 The Authors
Journal compilation © 2006 Blackwell Publishing Ltd

Item 2 monthly Savings

attachment

© 2006 Blackwell Publishing Ltd
Journal of Internal Medicine 260: 101–110

Projected Annual savings (total)

© 2011 Blackwell Publishing Ltd *Journal of Internal Medicine* 270: 251–260 259

Total Annual cost

From line 15

—

Annualized Net effect (+ or -)

Cost less savings

Keywords: child sexual abuse; disclosure; social support

(E) Justification (Description)

Non-tangible justifications

The Town has developed a schedule to replace older computers on a rotating basis. Two of these computers will be for the Admin department and one computer will be for the Code department.

(F) Source of funding

Budget

(G) Life expediency (in months)

(H) Requestor

Signature

Dept

Stephanie Coulbourne
Admin

(I) Approvals

